

Empire Comparable Companies

Line No.	Company	Jurisdictions	Regulatory Model
1	Ameren Corp.	Illinois, Missouri	Illinois-1, Missouri-2
2	Amer. Elec. Power	Ohio, Texas, Virginia, Tennessee, West Virginia, Indiana, Michigan, Kentucky, Oklahoma, Louisiana, Arkansas	Ohio-4 Texas-1&4 Virginia-3, Tennessee-1, West Virginia-1, Indiana-1, Michigan- 1 Kentucky-1, Oklahoma-1, Louisiana-1 Arkansas-1
3	Alliant Energy	Iowa, Wisconsin	Iowa-3, Wisconsin-1
4	Cleco Corp	Louisiana	Louisiana-1
5	DPL Inc.	Ohio	Ohio-4
6	Entergy Corp.	Arkansas, Louisiana, Mississippi	Arkansas-1, Louisiana-1, Mississippi-3
7	FirstEnergy Corp.	Ohio, New Jersey, Pennsylvania	Ohio-4, New Jersey- 4, Pennsylvania-3
8	FPL Group	Florida	Florida-3
9	Hawaiian Elec.	Hawaii	Hawaii-1
10	IDACORP Inc.	Idaho	Idaho-1
11	NSTAR	Massachusetts	Massachusetts-4
12	Progress Energy	North Carolina, Florida	North Carolina-1, Florida-3
13	PNM Resources	New Mexico, Texas	New Mexico-2, Texas-4
14	Pinnacle West Capital	Arizona	Arizona-3

Rebuttal Schedule HEO-3

15	Southern Co.	Alabama, Georgia, Mississippi, Florida	Alabama-3, Georgia- 1, Mississippi-3, Florida-3
16	Westar Energy	Kansas	Kansas-1

Notes: 1 means that the utility recovers all fuel and purchased power costs under an approved provision subject to prudence review.

2 means the utility has no fuel and purchased power adjustment

3 means that the utility has both a fuel and purchased power adjustment clause and other regulatory cost adjustment features

4 means market based rates from standard offer solicitations